

In the Claims:

Please amend the claims as follows:

1. (currently amended) An acoustic liner $[(1)]$ arranged to attenuate sound, comprising a top sheet $[(5)]$ having substantially linear characteristics and a liner core $[(2)]$ or cavity, ~~characterized in that~~ wherein the top sheet $[(5)]$ comprises a layer $[(3)]$ of a metallic foam.
2. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the top sheet $[(5)]$ has a non-linearity factor within a range between 1.0 and 3.0.
3. (currently amended) An acoustic liner according to claim 2, ~~characterized in that~~ wherein the nonlinearity factor is within a range between 1 and 2.5.
4. (currently amended) An acoustic liner according to claim 3, ~~characterized in that~~ wherein the nonlinearity factor is within a range between 1.5 and 2.0.
5. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein a first surface of said metallic foam layer $[(3)]$ is attached to one side of said liner core $[(2)]$.
6. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the liner core $[(2)]$ is a honeycomb core.
7. (currently amended) A metallic liner according to claim 1, ~~characterized in that~~ wherein the liner core $[(2)]$ is a core of metallic foam.

8. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the top sheet $[(5)]$ further comprises a perforated sheet $[(4)]$ attached to the metallic foam layer $[(3)]$.

9. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the metallic foam layer $[(3)]$ is arranged to withstand temperatures above about 400°C.

10. (currently amended) An acoustic liner according to claim 9, ~~characterized in that~~ wherein the metallic foam layer $[(3)]$ is arranged to withstand temperatures around 700°C.

11. (currently amended) An acoustic liner according to claim 10, ~~characterized in that~~ wherein the metallic foam layer $[(3)]$ comprises a metal or metal alloy including Nickel, Titanium and/or Chromium.

12. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the metallic foam is at least partly open-porous.

13. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the top sheet $[(5)]$ is compressed.

14. (currently amended) An acoustic liner according to claim 13, ~~characterized in that~~ wherein the top sheet $[(5)]$ is compressed to a different degree in different areas of the sheet.

15. (currently amended) An acoustic liner according to claim 14, ~~characterized in that~~ wherein the degree of compression is stepwise increased/decreased over the top sheet.

16. (currently amended) An acoustic liner according to claim 14, ~~characterized in that~~ wherein the degree of compression is continuously changed over the top sheet.
17. (currently amended) An acoustic liner according to ~~any of the claims 1 to 16~~ claim 1, ~~characterized in that~~ wherein the top sheet $[(5)]$ is designed for attenuating various acoustic environments such as different flight conditions for aircraft engines.
18. (currently amended) Use of an acoustic liner according to ~~any of the claims 1-17~~ claim 1 in a hot stream environment.
19. (currently amended) Use of an acoustic liner according to claim 18 in a hot area of an aircraft engine.
20. (currently amended) Method for manufacturing an acoustic liner $[(1)]$, ~~characterized in that it includes~~ comprising the following steps:
forming a top sheet $[(5)]$ including a metallic foam layer $[(3)]$ and having substantially linear characteristics and brazing said top sheet $[(5)]$ onto one side of a liner core $[(2)]$.
21. (currently amended) Method according to claim 20, ~~characterized in that~~ wherein a perforated sheet $[(4)]$ is brazed onto the foam layer $[(3)]$ in forming the top sheet $[(5)]$.
22. (currently amended) Method according to claim 20, ~~characterized in that~~ wherein the top sheet $[(5)]$ is formed through applying pressure to selected areas $[(5a, 5b, 5c, 5d)]$ of the top sheet surface.

23. (currently amended) Method according to claim 22, ~~characterized in that~~
wherein the pressure is applied to a different degree in different areas ~~[[5a, 5b, 5c, 5d]]~~ of the
top sheet ~~[[5]]~~.

24. (currently amended) Method according to claim 23, ~~characterized in that~~
wherein the pressure applied over the different areas is stepwise increased/decreased.

25. (currently amended) Method according to claim 23, ~~characterized in that~~
wherein the pressure applied over the different areas is increased/decreased in a continuous
manner.